

| <u>Line</u> | <u>Description</u> | <u>SD Electric Per Books</u> | <u>SD Electric Pro Forma</u> | <u>SD Electric Adjustment</u> |
|-------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|
| | (a) | (b) | (c) | (d) |
| 1 | Montana Electric Taxes | \$ 10,624 | \$ 10,382 | \$ (242) |
| 2 | North Dakota Coal Conversion Tax | 51,074 | 48,343 | (2,731) |
| 3 | Total Electric Production Taxes | <u>\$ 61,698</u> | <u>\$ 58,725</u> | <u>\$ (2,973)</u> |

Sources:

Lines 1 & 2: Statement L, Schedule L-1, page 5 of 5
Line 3: sum of lines 1 & 2